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SENATE BILL 18

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

INTRODUCED BY

Billy McKibben

AN ACT

RELATING TO TAXATION; AMENDING SECTION 7-9-53 NMSA 1978 (BEING LAWS 1969, CHAPTER 144, SECTION 43, AS AMENDED) TO CLARIFY THE DEDUCTION PERTAINING TO RENTAL OF MANUFACTURED HOMES TO INCLUDE CERTAIN RENTALS OF RECREATIONAL VEHICLES OR SPACE FOR RECREATIONAL VEHICLES; DECLARING AN EMERGENCY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-53 NMSA 1978 (being Laws 1969, Chapter 144, Section 43, as amended) is amended to read:

"7-9-53. DEDUCTION--GROSS RECEIPTS TAX--SALE OR LEASE OF REAL PROPERTY AND LEASE OF MANUFACTURED HOMES.--

A. Receipts from the sale or lease of real property and from the lease of a manufactured home as provided in Subsection B of this section, other than receipts from the sale or lease of oil, natural gas or mineral interests

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1 exempted by Section 7-9-32 NMSA 1978, may be deducted from
2 gross receipts. However, that portion of the receipts from
3 the sale of real property which is attributable to
4 improvements constructed on the real property by the seller in
5 the ordinary course of his construction business may not be
6 deducted from gross receipts.

7 B. Receipts from the rental of a manufactured home
8 or recreational vehicle for a period of at least one month may
9 be deducted from gross receipts. Receipts received by hotels,
10 motels, rooming houses, campgrounds, guest ranches, trailer
11 parks or similar facilities, except receipts received by
12 trailer parks from the rental of a space for a manufactured
13 home or recreational vehicle for a period of at least one
14 month, from lodgers, guests, roomers or occupants are not
15 receipts from leasing real property for the purposes of this
16 section.

17 C. Receipts attributable to the inclusion of
18 furniture or appliances furnished as part of a leased or
19 rented dwelling house, manufactured home or apartment by the
20 landlord or lessor may be deducted from gross receipts. "

21 Section 2. EFFECTIVE DATE. --The effective date of the
22 provisions of this act is April 1, 1998; provided, if this act
23 passes without an emergency clause, the effective date of the
24 provisions of this act is June 1, 1998.

25 Section 3. EMERGENCY.--It is necessary for the public

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peace, health and safety that this act take effect
immediately.

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998
3
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6 January 22, 1998
7

8 Mr. President:
9

10 Your COMMITTEES' COMMITTEE, to whom has been referred
11

12 SENATE BILL 18
13

14 has had it under consideration and finds same to be GERMANE, in
15 accordance with constitutional provisions, and thence referred to
16 the WAYS & MEANS COMMITTEE.
17

18
19 Respectfully submitted,
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25 _____
Manny M. Aragon, Chairman

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Adopted _____ Not Adopted _____

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(Chief Clerk)

(Chief Clerk)

Date _____

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1 FORTY-THIRD LEGISLATURE

2 SECOND SESSION, 1998

3 SB 18/a

4
5
6 February 10, 1998

7
8 Mr. President:

9
10 Your WAYS AND MEANS COMMITTEE, to whom has been referred

11
12 SENATE BILL 18

13
14 has had it under consideration and reports same with recommendation
15 that it DO PASS, amended as follows:

16
17
18 1. On page 1, line 14, strike "RECREATIONAL VEHICLES OR".

19
20 2. On page 2, line 8, strike the underscored "or recreational
21 vehicle".,

22
23 and thence referred to the FINANCE COMMITTEE.

FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

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Page 7

Respectfully submitted,

Carlos R. Cisneros, Chairman

Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 5 For 0 Against

Yes: 5

No: 0

Excused: Jennings, Kidd, McSorley, Nava

Absent: None

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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

February 10, 1998

Mr. President:

Your FINANCE COMMITTEE, to whom has been referred

SENATE BILL 18, as amended

has had it under consideration and reports same with recommendation
that it DO PASS.

Respectfully submitted,

. 120421. 1

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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

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Page 10

Ben D. Altamirano, Chairman

Adopted _____ Not Adopted _____
(Chief Clerk) (Chief Clerk)

Date _____

The roll call vote was 6 For 0 Against

Yes: 6

No: None

Excused: Aragon, Carraro, Eisenstadt, Ingle, Lyons

Absent: None

. 120421. 1

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FORTY-THIRD LEGISLATURE
SECOND SESSION, 1998

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1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998
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6 February 14, 1998
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8 Mr. Speaker:
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10 Your BUSINESS AND INDUSTRY COMMITTEE, to whom has been
11 referred

12
13 SENATE BILL 18, as amended
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15 has had it under consideration and reports same with
16 recommendation that it DO PASS, and thence referred to the
17 TAXATION AND REVENUE COMMITTEE.

18 Respectfully submitted,
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22 _____
23 Fred Luna, Chairman
24
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1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

3 HBIC/SB 18

Page 13

4 Adopted _____ Not Adopted _____
5 (Chief Clerk) (Chief Clerk)

6
7 Date _____

8
9 The roll call vote was 7 For 0 Against

10 Yes: 7

11 Excused: Alwin, Corley, Olguin, J. G. Taylor

12 Absent: Getty

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1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

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4 February 17, 1998

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7 Mr. Speaker:

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9 Your TAXATION AND REVENUE COMMITTEE, to whom has been
10 referred

11 SENATE BILL 18, as amended

12
13 has had it under consideration and reports same with
14 recommendation that it DO PASS.

15
16 Respectfully submitted,

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20 _____
21 Jerry W. Sandel, Chairman
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1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

3 HTRC/SB 18/a

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4 Adopted _____ Not Adopted _____

5 (Chief Clerk)

(Chief Clerk)

7 Date _____

9 The roll call vote was 9 For 0 Against

10 Yes: 9

11 Excused: Gubbels, Lovejoy, Lujan, Russell

12 Absent: None

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